

SUBCHAPTER A—INCOME TAX**PART 1—INCOME TAXES****COMPUTATION OF TAXABLE INCOME****DEFINITION OF GROSS INCOME, ADJUSTED GROSS INCOME, AND TAXABLE INCOME****Sec.**

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- Section 1.61–2T also issued under 26 U.S.C. 61.
- Section 1.61–21 also issued under 26 U.S.C. 61.
- Sections 1.62–1T and 1.62–2 also issued under 26 U.S.C. 62;
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- Section 1.168(i)–2 also issued under 26 U.S.C. 168.
- Section 1.168(j)–1T also added under 26 U.S.C. 168(j)(10);

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